2005 DRAFTING REQUEST

Bill

| Received: 09/27/2004 | | | | Received By: jkreye | | | |
|---|----------------------|------------------------|------------------------|---------------------|---------------------------|-----------------|----------|
| Wanted: As time permits | | | | Identical to LRB: | | | |
| For: Adm | inistration-B | udget | | | By/Representing: Koskinen | | |
| This file n | nay be shown | to any legislator | :: NO | | Drafter: jkreye | | |
| May Contact: | | | | | Addl. Drafters: | | |
| Subject: Tax, Other - miscellaneous | | | Extra Copies: | | | | |
| Submit vi | a email: YES | | | | | | |
| Requester | 's email: | | | | | | |
| Carbon co | py (CC:) to: | joseph.krey | e@legis.stat | te.wi.us | | | |
| Pre Topic | e: | | | | | | |
| DOA: | Koskinen, BB | 0071 - | | | | | |
| Topic: | | | | | | | |
| Authorize state agencies to disclose information to DOR | | | | | | | |
| Instruction | ons: | | | | | | |
| See Attac | hed | | | | | | |
| Drafting | History: | | | | | | |
| Vers. | Drafted | Reviewed | Typed | Proofed | Submitted | <u>Jacketed</u> | Required |
| /? | jkreye 09/27/2004 | wjackson 09/30/2004 | | | | | State |
| /1 | jkreye 01/26/2005 | wjackson 01/26/2005 | rschluet 10/01/2004 | 4 | sbasford 10/01/2004 | | State |
| /2 | | | rschluet 01/26/2005 | 5 | lemery 01/26/2005 | | |

FE Sent For:

<**END>**

2005 DRAFTING REQUEST

Bill

| Received: | 09/27/2004 | | | | Received By: jkr | eye | |
|--|---|------------------------|--|---|--|--|----------|
| Wanted: As time permits | | | | | Identical to LRB: | | |
| For: Adm | inistration-B | udget | | | By/Representing: Justus | | |
| This file may be shown to any legislator: NO | | | | Drafter: jkreye | | | |
| May Contact: | | | | | Addl. Drafters: | | |
| Subject: Tax, Other - miscellaneous | | | | Extra Copies: | | | |
| Submit vi | a email: NO | | | | | | |
| Pre Topi | c: | | | | | | |
| DOA: | Justus, BB00' | 71 - | | | | | |
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| Authorize | state agencie | s to disclose inf | formation to | DOR | | | |
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| See Attac | hed | | | | | | |
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| Vers. | Drafted | Reviewed | Typed | Proofed | Submitted | <u>Jacketed</u> | Required |
| /? | jkreye 09/27/2004 | wjackson 09/30/2004 | | | | | State |
| /1 | | /2 Wij 1/26 | rschluet 10/01/200 | 24 | sbasford 10/01/2004 | | |
| FE Sent I | For: | | Chi |) ()/5f e | > | | |

2005 DRAFTING REQUEST

Bill

Received: 09/27/2004

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Administration-Budget

By/Representing: Justus

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject:

Tax, Other - miscellaneous

Extra Copies:

Submit via email: NO

Pre Topic:

DOA:.....Justus, BB0071 -

Topic:

Authorize state agencies to disclose information to DOR

Instructions:

See Attached

Drafting History:

Vers.

Drafted

Reviewed

Typed Proofee

Submitted

Jacketed

Required

/?

jkreye

11 WLi 9/30

FE Sent For:

BBOOT

2003-05 Budget Bill Statutory Language Drafting Request

05-0299.

Topic: Authorization of state agency disclosure of information to DOR

Tracking Code: (Assigned by Government Operations Team)

• SBO team: Tax & Justice

SBO analyst: Sarah Justus

• Phone: 7-6921

Email: sarah.justus@doa.state.wi.us

Agency acronym: DOR

• Agency number: 566

Statutory Language Request Wisconsin Department of Revenue

TITLE: GRANT STATE AGENCIES AUTHORITY TO DISCLOSE INFORMATION TO THE DEPARTMENT OF REVENUE (DOR)

DESCRIPTION OF CURRENT LAW AND PROBLEM

Current statutes do not currently allow the sharing of pertinent information between other state agencies and DOR to effectively administer state taxes.

Department of Transportation (DOT):

Section 342.06(1)(eg) and Section 343.14(2j)(b) Wis. Stats. (2001-2002) provide that the department of transportation may not disclose a social security number obtained from an applicant under those sections to any person except to the department of workforce development for the sole purpose of administering s. 49.22.

Based on current law, the DOT is not permitted to disclose to the DOR pertinent information (i.e. the social security numbers) required to process and audit the tax reported, paid or due with the motor vehicle registration application. Because of the number of residents with similar names, DOR may not be able to correctly identify the taxpayer registering a vehicle with DOT without access to a taxpayer's personal data. If that person is not correctly identified, credit for taxes paid to DOT may be applied to the wrong tax account and the wrong person may be contacted if an audit is initiated for that transaction.

In income tax non-filer cases, DOR uses certified driver's license applications to help prove residency because one of the statements on the application pertains to the county of residence. The social security number correctly identifies the individual and the signature is an admission of Wisconsin residency. DOR needs to have social security numbers and signatures as part of the proof of Wisconsin residency to effectively enforce Wisconsin tax laws.

County and municipal governments are required to provide a social security number to DOR to identify debtors for the purpose of refund interception under section 71.935 of the Wisconsin Statutes. For many debts the local governments have a driver's license number as the identifier rather than a social security number. If DOR can use a driver's license number provided by a local government to determine a debtor's social security number from DOT, it will improve the ability of the local government to collect traffic fines through refund interception.

In order to achieve an acceptable rate of accuracy when posting taxes, processing offsets and initiating audits of tax transactions, DOR must have the authority to obtain the personal data collected by DOT when an individual obtains a driver's license or registers a vehicle (motor vehicle, trailer, tractor, aircraft, etc.).

Department of Regulation and Licensing (DRL) and Other Agencies that Issue Occupational Licenses:

The DRL and a number of other agencies obtain social security numbers from holders of professional credentials. Under current law, these agencies may only disclose a social security number to the DOR for the sole purpose of requesting certification (under s. 73.0301, Wis. Stats.) of liability for delinquent taxes.

The DOR would like to obtain an electronic file annually which contains names, addresses and social security numbers of all credential holders to assist DOR in effectively administering state taxes. This information would help DOR correctly assess and collect taxes due in situations in which DOR may need additional information to properly identify a taxpayer.

Department of Workforce Development (DWD):

The DWD has an information systems database that contains child support program information. Under current law, DWD may only release child support program information as necessary for purposes associated with the administration of the child support and welfare programs.

The DOR would like to obtain access to the DWD database to assist DOR in effectively administering state taxes. This information would help DOR correctly assess and collect taxes due in situations in which DOR may need additional information.

RECOMMENDATION FOR ACTION

Specific language is requested to be added to the Wisconsin Statutes to allow state agencies to disclose pertinent information including social security numbers to the DOR for the purpose of more effectively administering state taxes.

ADMINISTRATIVE IMPACT

This proposal will assist the DOR in posting taxes paid directly to other state agencies to the correct tax account via the Integrated Tax System. It will further provide for more accurate initial contact of taxpayers selected for audits associated with these and other transactions. This proposal will increase efficiency of the DOR in conducting investigations of non-filers, determining residency of taxpayers and increasing compliance with Wisconsin tax laws. It will increase the usefulness of the refund interception program for counties and local governments. This proposal will also increase collections of delinquent tax accounts.

FAIRNESS /TAX EQUITY

This proposal will improve the ability of DOR to identify and collect taxes due in situations the DOR may need additional information to properly identify a taxpayer. It will even the playing field for those citizens that timely report and pay taxes.

IMPACT ON ECONOMIC DEVELOPMENT

None

FISCAL EFFECT

This proposal will assist DOR in providing a more effective refund interception program for local governments. It will also assist DOR to identify non-filers and under-reporters of state tax. The estimated annual additional state tax revenue to be collected from this proposal is \$2-3 million.

DRAFTING INSTRUCTIONS

See attached.

EFFECTIVE DATE AND/OR INITIAL APPLICABILITY

The day after publication.

INTERESTED/AFFECTED PARTIES

DOR and other state and local government agencies.

DOR CONTACT PERSON

Diane Hardt 266-6798 dhardt@dor.state.wi.us

PREPARED BY

Amy Bomkamp

Drafting Instructions:

DOT:

Amend sec. 71.935(2), Wis. Stats. to read:

"A municipality or county may certify to the department any debt owed to it. Not later than 5 days after certification, the municipality or county shall notify the debtor in writing of its certification of the debt to the department, of the basis of the certification and of the debtor's right to appeal, and, in the case of parking citation, of the debtor's right to contest the citation. At the time of certification, the municipality or county shall furnish to the department the name and social security number or operator's license number of each individual debtor and the name and federal employer identification number of each other debtor."

Amend sec. 85.103(6) Wis. Stats. to read:

"The department may disclose the personal identifier of any person who has made a designation under sub. (2) or (3) if the department discloses the personal identifier under s. 341.17(9), 342.06, 343.027, 343.14, 343,234, 343.235, 343.24(3) and (4), or 343.245(3m)."

Amend sec. 342.06(1), Wis. Stats. to read:

An application for a certificate of title shall be made to the department upon a form or in an automated format prescribed by it and shall be accompanied by the required fee and any applicable taxes. Information obtained by the department under this subsection shall be shared with the department of revenue for the sole purpose of administering state taxes and credits. Each application for certificate of title shall include the following information:"

Amend sec. 342.06(1)(eg), Wis. Stats. to read:

"Except as provided in par. (eh), if the applicant is an individual, the social security number of the applicant. The department of transportation may not disclose a social security number obtained under this paragraph to any person except the department of workforce development for the sole purpose of administering s. 49.22 and the department of revenue for the sole purpose of administering state taxes and credits."

Amend sec. 343.027 Wis. Stats. to read:

"Confidentiality of signatures. Any signature collected under this chapter may be maintained by the department and shall be kept confidential, except that the department may release a signature or a facsimile of a signature only to the department of revenue for the purpose of investigating allegations of tax fraud or to the person to whom the signature relates."

Amend sec. 343.14(1), Wis. Stats. to read:

"Every application to the department for a license or identification card or for renewal thereof shall be made upon the appropriate form furnished by the department and shall be accompanied by the required fee. Information, excluding medical information, obtained by the department of transportation under this subsection shall be shared with the department of revenue for the purpose of administering state taxes, credits and administering setoffs under ss. 71.93 and 71.935."

Amend sec. 343.14(2j)(b), Wis. Stats. to read:

"Except as otherwise required to administer and enforce this chapter, the department of transportation may not disclose a social security number obtained from an applicant for a license under sub. (2)(bm) to any person except to the department of workforce development for the sole purpose of administering s. 49.22 or to the department of revenue for the purpose of administering state taxes, credits and setoffs under ss. 71.93 and 71.935."

DRL:

Amend s. 440.03(11m)(c), Wis. Stats. to read:

"The department of regulation and licensing may not disclose a social security number obtained under par. (a) to any person except the coordinated licensure information system under s. 441.50(7); the department of workforce development for purposes of administering s. 49.22; and the department of revenue for the purpose of <u>administering</u> state taxes, credits and requesting certifications under s. 73.0301."

Other State Agencies that Issue Occupational Licenses

Amend s. 73.0301(2)(c)2, Wis. Stats. to read:

"A licensing department may not disclose any information received under subd. 1. a. or b. to any person except to the department of revenue for the sole purposes of administering state taxes, credits and requesting certifications under par. (b) 2. in accordance with the memorandum of understanding sub. (4) or to the department of workforce development for the purpose of administering s. 49.22."

DWD:

Amend s. 49.83, Wis. Stats. to read:

"Except as provided under s. 49.32(10m), no person may use or disclose information concerning applicants and recipients of relief funded by a relief block grant, aid to families with dependent children, Wisconsin works under ss. 49.141 to 49.161, social services, child and spousal support and establishment of paternity services under s. 49.22 or supplemental payments under s. 49.77 for any purpose not connected with the administration of the programs or to the department of revenue for the sole purpose of administering state taxes and credits."



State of Misconsin 2005 - 2006 LEGISLATURE



DOA:.....Justus, BB0071 - Authorize state agencies to disclose information to DOR

FOR 2005-07 BUDGET -- NOT READY FOR INTRODUCTION V

in 9-27-04

DO NOT GEN

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AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau **TAXATION**

OTHER TAXATION, √

This bill authorizes DOT, DRL, and DWD to provide information, such as names, addresses, and social security numbers, to DOR for the purpose of administering state taxes. The bill also authorizes other state agencies that issue occupational licenses to provide such information to DOR for the purpose of administering state taxes.

For further information see the state fiscal estimate, which will be printed as

an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 71.935 (2) of the statutes is amended to read:

71.935 (2) A municipality or county may certify to the department any debt

owed to it. Not later than 5 days after certification, the municipality or county shall

notify the debtor in writing of its certification of the debt to the department, of the basis of the certification and of the debtor's right to appeal and, in the case of parking citations, of the debtor's right to contest the citation. At the time of certification, the municipality or county shall furnish to the department the name and social security number or operator's license number of each individual debtor and the name and federal employer identification number of each other debtor.

7 History: 1995 a. 27; 1997 a. 27; 2003 a. 177. **SECTION 2.** 73.0301 (2) (c) 2. of the statutes is amended to read:

73.0301 (2) (c) 2. A licensing department may not disclose any information received under subd. 1. a. or b. to any person except to the department of revenue for the sole purpose of requesting certifications under par. (b) 2. in accordance with the memorandum of understanding under sub. (4) and administering state taxes or to the department of workforce development for the purpose of administering s. 49.22.

History: 1997 a. 237 ss. 301, 307, 532; 1999 a. 9, 3/, 32, 186; 2001 a. 56. **SECTION 3.** 49.83 of the statutes is amended to read:

49.83 Limitation on giving information. Except as provided under s. 49.32 (9), (10) and (10m), no person may use or disclose information concerning applicants and recipients of relief funded by a relief block grant, aid to families with dependent children, Wisconsin works under ss. 49.141 to 49.161, social services, child and spousal support and establishment of paternity services under s. 49.22 or supplemental payments under s. 49.77 for any purpose not connected with the administration of the programs, except that the department may disclose such information to the department of revenue for the sole purpose of administering state taxes. Any person violating this section may be fined not less than \$25 nor more than

\$500 or imprisoned in the county jail not less than 10 days nor more than one year or both.

History: 1995 a. 27 ss. 3142, 3144; Stats. 1995 s. 49.83; 199∮ a. 289, 361, 404; 1997 a. 35.

SECTION 4. 85.103 (6) of the statutes is amended to read:

85.103 (6) The department may disclose the personal identifier of any person who has made a designation under sub. (2) or (3) if the department discloses the personal identifier under s. 341.17 (9), 342.06, 343.027, 343.14, 343.234, 343.235, 343.24 (3) and (4), or 343.245 (3m).

8 History: 1999 a. 88; 2001 a. 93. SECTION 5. 342.06 (1) (intro.) of the statutes is amended to read:

342.06 (1) (intro.) An application for a certificate of title shall be made to the department upon a form or in an automated format prescribed by it and shall be accompanied by the required fee and any applicable taxes. The department shall provide the information it obtains under this subsection to the department of revenue for the sole purpose of administering state taxes. Each application for certificate of title shall include the following information:

History: 1973 c. 218; 1975 c. 121, 286; 1977 c. 29 s. 1654 (7) (a); 1987 a. 110, 349; 1991 a. 39, 269, 309, 316; 1993 a. 63, 159, 165, 490; 1997 a. 27, 191, 283; 1999 a. 9, 80, 88; 2001 a. 109.

SECTION 6. 342.06 (1) (eg) of the statutes is amended to read:

342.06 (1) (eg) Except as provided in par. (eh), if the applicant is an individual, the social security number of the applicant. The department of transportation may not disclose a social security number obtained under this paragraph to any person except to the department of workforce development for the sole purpose of administering s. 49.22 and to the department of revenue for the sole purpose of administering state taxes.

History: 1973 c. 218; 1975 c. 121, 286; 1977 c. 29 s. 1654 (7) (a); 1987 a. 110, 349; 1991 a. 39, 269, 309, 316; 1993 a. 63, 159, 165, 490; 1997 a. 27, 191, 283; 1999 a. 9, 80, 88; 2001 a. 109.

SECTION 7. 343.027 of the statutes is amended to read:

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SECTION 7

| 1 | | 343.027 Confidentiality of signatures. Any signature collected under this |
|----|-------------------------|---|
| 2 | | chapter may be maintained by the department and shall be kept confidential. The |
| 3 | 40 | except that the department may release a signature or a facsimile of a signature only |
| 4 | | to the person to whom the signature relates <u>and to the department of revenue for the</u> |
| 5 | | sole purpose of investigating allegations of tax fraud. |
| 6 | Histo | SECTION 8. 343.14 (1) of the statutes is amended to read: |
| 7 | | 343.14 (1) Every application to the department for a license or identification |
| 8 | | card or for renewal thereof shall be made upon the appropriate form furnished by the |
| 9 | | department and shall be accompanied by the required fee. The department shall |
| 10 | | provide the information it obtains under this subsection, excluding medical |
| 11 | | information, to the department of revenue for the purpose of administering setoffs |
| 12 | | under ss. 71.93 and 71.935 and state taxes. |
| 13 | Hist e 991 a. | DECTION 9. 343.14 (2j) (b) of the statutes is amended to read: |
| 14 | | 343.14 (2j) (b) Except as otherwise required to administer and enforce this |
| 15 | | chapter, the department of transportation may not disclose a social security number |
| 16 | | obtained from an applicant for a license under sub. (2) (bm) to any person except to |
| 17 | | the department of workforce development for the sole purpose of administering s. |
| 18 | | 49.22 or to the department of revenue for the purpose of administering setoffs under |
| 19 | | ss. 71.93 and 71.935 and state taxes. |
| 20 | Hist 1991 a | ory: 1977 c. 29 s. 1654 (7) (a), (e); 1977 c. 124, 360, 447; 1979 c. 306; 1981 c. 20 s. 1848r; 1985 a. 227; 1987 a. 27; 1987 a. 403 s. 256; 1989 a. 105, 294, 298, 359; . 269; 1993 a. 363; 1995 a. 113; 1997 a. 27, 119, 191; 1999 a. 9, 80, 88; 2001 a. 93; 2003 a. 33. SECTION 10. 440.03 (11m) (c) of the statutes is amended to read: |
| 21 | | 440.03 (11m) (c) The department of regulation and licensing may not disclose |
| 22 | | a social security number obtained under par. (a) to any person except the coordinated |

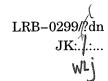
licensure information system under s. 441.50 (7); the department of workforce

- development for purposes of administering s. 49.22; and, for a social security number
- obtained under par. (a) 1., the department of revenue for the sole purpose of
- 3 requesting certifications under s. 73.0301 and administering state taxes.

History: 1977 c. 418 ss. 24, 792; 1979 c. 34, 221, 337; 1981 c. 94; 1985 a. 29, 340; 1989 a. 31, 340; 1991 a. 39; 1993 a. 16, 102, 107, 443, 445, 490, 491; 1995 a. 27 ss. 6472g, 6472j, 9126 (19); 1995 a. 233; 1997 a. 27, 75, 79; 1997 a. 191 ss. 312, 313, 318; 1997 a. 231, 237; 1997 a. 261 ss. 1 to 4, 7, 10, 13; 1997 a. 311; 1999 a. 9, 32; 2001 a. 16, 66, 80; 2003 a. 151.

(END)

DRAFTER'S NOTE FROM THE LEGISLATIVE REFERENCE BUREAU



Sarah:

Please review this draft carefully to ensure that it is consistent with your intent. I used the phrase "administering state taxes" instead of "administering state taxes and credits" because I believe the phrase "administering state taxes" is broad enough to encompass the concept of administering state tax credits.

Joseph T. Kreye Legislative Attorney Phone: (608) 266–2263

E-mail: joseph.kreye@legis.state.wi.us

DRAFTER'S NOTE FROM THE LEGISLATIVE REFERENCE BUREAU

LRB-0299/1dn JK:wlj:rs

October 1, 2004

Sarah:

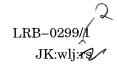
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E-mail: joseph.kreye@legis.state.wi.us



State of Misconsin 2005 - 2006 LEGISLATURE



DOA:.....Justus, BB0071 - Authorize state agencies to disclose information to DOR

FOR 2005-07 BUDGET -- NOT READY FOR INTRODUCTION

in 1-2605

DO NIT GEN AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau **TAXATION**

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This bill authorizes DOT, DRL, and DWD to provide information, such as names, addresses, and social security numbers, to DOR for the purpose of administering state taxes. The bill also authorizes other state agencies that issue occupational licenses to provide such information to DOR for the purpose of administering state taxes.

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The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

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49.83 Limitation on giving information. Except as provided under s. 49.32 (9), (10) and (10m), no person may use or disclose information concerning applicants

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and medical support liability

and recipients of relief funded by a relief block grant, aid to families with dependent children, Wisconsin works under ss. 49.141 to 49.161, social services, child and spousal support and establishment of paternity services under s. 49.225 or supplemental payments under s. 49.77 for any purpose not connected with the administration of the programs, except that the department may disclose such information to the department of revenue for the sole purpose of administering state taxes. Any person violating this section may be fined not less than \$25 nor more than \$500 or imprisoned in the county jail not less than 10 days nor more than one year ++++ This is reconciled sestions 48830 This rection has been effected by drafts with the following LRB numbers 0 0299/1 and 1525/20 or both.

Section 2. 71.935 (2) of the statutes is amended to read:

71.935 (2) A municipality or county may certify to the department any debt owed to it. Not later than 5 days after certification, the municipality or county shall notify the debtor in writing of its certification of the debt to the department, of the basis of the certification and of the debtor's right to appeal and, in the case of parking citations, of the debtor's right to contest the citation. At the time of certification, the municipality or county shall furnish to the department the name and social security number or operator's license number of each individual debtor and the name and federal employer identification number of each other debtor.

Section 3. 73.0301 (2) (c) 2. of the statutes is amended to read:

73.0301 (2) (c) 2. A licensing department may not disclose any information received under subd. 1. a. or b. to any person except to the department of revenue for the sole purpose of requesting certifications under par. (b) 2. in accordance with the memorandum of understanding under sub. (4) and administering state taxes or to the department of workforce development for the purpose of administering s. 49.22.

SECTION 4. 85.103 (6) of the statutes is amended to read:

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85.103 (6) The department may disclose the personal identifier of any person who has made a designation under sub. (2) or (3) if the department discloses the personal identifier under s. 341.17 (9), 342.06, 343.027, 343.14, 343.234, 343.235, 343.24 (3) and (4), or 343.245 (3m).

Section 5. 342.06 (1) (intro.) of the statutes is amended to read:

342.06 (1) (intro.) An application for a certificate of title shall be made to the department upon a form or in an automated format prescribed by it and shall be accompanied by the required fee and any applicable taxes. The department shall provide the information it obtains under this subsection to the department of revenue for the sole purpose of administering state taxes. Each application for certificate of title shall include the following information:

SECTION 6. 342.06 (1) (eg) of the statutes is amended to read:

342.06 (1) (eg) Except as provided in par. (eh), if the applicant is an individual, the social security number of the applicant. The department of transportation may not disclose a social security number obtained under this paragraph to any person except to the department of workforce development for the sole purpose of administering s. 49.22 and to the department of revenue for the sole purpose of administering state taxes.

Section 7. 343.027 of the statutes is amended to read:

343.027 Confidentiality of signatures. Any signature collected under this chapter may be maintained by the department and shall be kept confidential. The, except that the department may release a signature or a facsimile of a signature only to the person to whom the signature relates and to the department of revenue for the sole purpose of investigating allegations of tax fraud.

SECTION 8. 343.14 (1) of the statutes is amended to read:

SECTION 8

343.14 (1) Every application to the department for a license or identification card or for renewal thereof shall be made upon the appropriate form furnished by the department and shall be accompanied by the required fee. The department shall provide the information it obtains under this subsection, excluding medical information, to the department of revenue for the purpose of administering setoffs under ss. 71.93 and 71.935 and state taxes.

Section 9. 343.14 (2j) (b) of the statutes is amended to read:

343.14 (2j) (b) Except as otherwise required to administer and enforce this chapter, the department of transportation may not disclose a social security number obtained from an applicant for a license under sub. (2) (bm) to any person except to the department of workforce development for the sole purpose of administering s. 49.22 or to the department of revenue for the purpose of administering setoffs under ss. 71.93 and 71.935 and state taxes.

Section 10. 440.03 (11m) (c) of the statutes is amended to read:

440.03 (11m) (c) The department of regulation and licensing may not disclose a social security number obtained under par. (a) to any person except the coordinated licensure information system under s. 441.50 (7); the department of workforce development for purposes of administering s. 49.22; and, for a social security number obtained under par. (a) 1., the department of revenue for the sole purpose of requesting certifications under s. 73.0301 and administering state taxes.

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0299/2dy

A This shaft reconciler LRB-0299/2 and LRB-1525/20 Both draft world continue to appear in the compiled bello

JZ,

DRAFTER'S NOTE FROM THE LEGISLATIVE REFERENCE BUREAU

LRB-0299/2dn JK:wlj:rs

January 26, 2005

This draft reconciles LRB-0299/2, and LRB-1525/2. Both drafts should continue to appear in the compiled bill.

Joseph T. Kreye Legislative Attorney Phone: (608) 266–2263

E-mail: joseph.kreye@legis.state.wi.us



2

State of Misconsin 2005 - 2006 LEGISLATURE

LRB-0299/2 JK:wlj:rs

DOA:.....Koskinen, BB0071 - Authorize state agencies to disclose information to DOR

FOR 2005-07 BUDGET -- NOT READY FOR INTRODUCTION

AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau TAXATION

OTHER TAXATION

This bill authorizes DOT, DRL, and DWD to provide information, such as names, addresses, and social security numbers, to DOR for the purpose of administering state taxes. The bill also authorizes other state agencies that issue occupational licenses to provide such information to DOR for the purpose of administering state taxes.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

- **SECTION 1.** 49.83 of the statutes is amended to read:
- 3 **49.83 Limitation on giving information.** Except as provided under s. 49.32
- 4 (9), (10), and (10m), no person may use or disclose information concerning applicants

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and recipients of relief funded by a relief block grant, aid to families with dependent children, Wisconsin works Works under ss. 49.141 to 49.161, social services, child and spousal support and establishment of paternity and medical support liability services under s. 49.22, or supplemental payments under s. 49.77 for any purpose not connected with the administration of the programs, except that the department may disclose such information to the department of revenue for the sole purpose of administering state taxes. Any person violating this section may be fined not less than \$25 nor more than \$500 or imprisoned in the county jail not less than 10 days nor more than one year or both.

****Note: This is reconciled s. 49.83. This Section has been affected by drafts with the following LRB numbers: 0299/1 and 1525/2.

Section 2. 71.935 (2) of the statutes is amended to read:

71.935 (2) A municipality or county may certify to the department any debt owed to it. Not later than 5 days after certification, the municipality or county shall notify the debtor in writing of its certification of the debt to the department, of the basis of the certification and of the debtor's right to appeal and, in the case of parking citations, of the debtor's right to contest the citation. At the time of certification, the municipality or county shall furnish to the department the name and social security number or operator's license number of each individual debtor and the name and federal employer identification number of each other debtor.

SECTION 3. 73.0301 (2) (c) 2. of the statutes is amended to read:

73.0301 (2) (c) 2. A licensing department may not disclose any information received under subd. 1. a. or b. to any person except to the department of revenue for the sole purpose of requesting certifications under par. (b) 2. in accordance with the

| 1 | memorandum of understanding under sub. (4) and administering state taxes or to |
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| 2 | the department of workforce development for the purpose of administering s. 49.22. |
| 3 | SECTION 4. 85.103 (6) of the statutes is amended to read: |
| 4 | 85.103 (6) The department may disclose the personal identifier of any person |
| 5 | who has made a designation under sub. (2) or (3) if the department discloses the |
| 6 | personal identifier under s. 341.17 (9), <u>342.06</u> , <u>343.027</u> , <u>343.14</u> , <u>343.234</u> , <u>343.235</u> , |
| 7 | 343.24 (3) and (4), or 343.245 (3m). |
| 8 | Section 5. 342.06 (1) (intro.) of the statutes is amended to read: |
| 9 | 342.06 (1) (intro.) An application for a certificate of title shall be made to the |
| 10 | department upon a form or in an automated format prescribed by it and shall be |
| 11 | accompanied by the required fee and any applicable taxes. The department shall |
| 12 | provide the information it obtains under this subsection to the department of |
| 13 | revenue for the sole purpose of administering state taxes. Each application for |
| 14 | certificate of title shall include the following information: |
| 15 | Section 6. 342.06 (1) (eg) of the statutes is amended to read: |
| 16 | 342.06 (1) (eg) Except as provided in par. (eh), if the applicant is an individual, |
| 17 | the social security number of the applicant. The department of transportation may |
| 18 | not disclose a social security number obtained under this paragraph to any person |
| 19 | except to the department of workforce development for the sole purpose of |
| 20 | administering s. 49.22 and to the department of revenue for the sole purpose of |
| 21 | administering state taxes. |
| 22 | SECTION 7. 343.027 of the statutes is amended to read: |
| 23 | 343.027 Confidentiality of signatures. Any signature collected under this |
| 24 | chapter may be maintained by the department and shall be kept confidential. The, |
| 25 | except that the department may release a signature or a facsimile of a signature only |

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| to the person to whom the signature relates and to the department of revenue for the |
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| sole purpose of investigating allegations of tax fraud. |

SECTION 8. 343.14 (1) of the statutes is amended to read:

343.14 (1) Every application to the department for a license or identification card or for renewal thereof shall be made upon the appropriate form furnished by the department and shall be accompanied by the required fee. The department shall provide the information it obtains under this subsection, excluding medical information, to the department of revenue for the purpose of administering setoffs under ss. 71.93 and 71.935 and state taxes.

SECTION 9. 343.14 (2j) (b) of the statutes is amended to read:

343.14 (2j) (b) Except as otherwise required to administer and enforce this chapter, the department of transportation may not disclose a social security number obtained from an applicant for a license under sub. (2) (bm) to any person except to the department of workforce development for the sole purpose of administering s. 49.22 or to the department of revenue for the purpose of administering setoffs under ss. 71.93 and 71.935 and state taxes.

SECTION 10. 440.03 (11m) (c) of the statutes is amended to read:

440.03 (11m) (c) The department of regulation and licensing may not disclose a social security number obtained under par. (a) to any person except the coordinated licensure information system under s. 441.50 (7); the department of workforce development for purposes of administering s. 49.22; and, for a social security number obtained under par. (a) 1., the department of revenue for the sole purpose of requesting certifications under s. 73.0301 and administering state taxes.